

Expenses Related to Working Remotely Because of the COVID-19 Pandemic

Complete this form if you teleworked at home in 2021 because of the COVID-19 pandemic.

For 2021, you can use either the **temporary fixed rate method** or the **detailed method** to calculate the deduction for your employment expenses.

If you use the **temporary fixed rate method**, your employer does not need to complete form TP-64.3-V, *General Employment Conditions*, and you do not need to keep supporting documents. See Part 2.

If you use the **detailed method**, your employer must complete form TP-64.3-V and you must keep supporting documents. See Part 3.

Enclose this form with your income tax return, along with form TP-64.3-V, if applicable.

If you incurred other types of employment expenses, do not use this form. Complete form TP-59-V, *Employment Expenses of Salaried Employees and Employees Who Earn Commissions*.

1 Identification

Last name

1a

First name

1b

Social insurance number

1c

2 Temporary fixed rate method

You can use the temporary fixed rate method to calculate the deduction you are entitled to if you worked mainly (over 50% of the time) from a home office for **at least one month** (four weeks without interruption) in 2021. If so, you can claim \$2 for each day you teleworked at home during this period and for any other day you teleworked at home in 2021 because of the COVID-19 crisis, up to a maximum of \$500.

Total eligible days

Multiply line 1 by \$2 (**maximum \$500**). Enter the result on line 207 of your income tax return.

× =

3 Detailed method

You can use the detailed method to calculate your teleworking expenses if you meet the conditions on the next page.

Deductible expenses	Non-deductible expenses
<p>The most common expenses are as follows:</p> <ul style="list-style-type: none"> rent related to your home office if you rent the dwelling (apartment, condominium or house) in which your office is located; electricity, heating and water, or the portion of public utilities expenses included in your condo fees; maintenance (minor repairs, cleaning products, lightbulbs, paint, etc.); home Internet access fees; office supplies (stationery, pens, file folders, sticky notes, postage, toner, ink cartridges, etc.); the cost of a basic plan for the cellphone you use for work; work-related long-distance calls. <p>If you are paid by commission, you can also claim the following expenses:</p> <ul style="list-style-type: none"> property taxes; home insurance premiums; expenses for leasing a cellphone, computer, laptop, tablet, fax machine, etc. (you can deduct only the lease expenses reasonably related to the commissions you received). 	<p>The following expenses are not deductible:</p> <ul style="list-style-type: none"> mortgage interest; mortgage capital payments; capital expenditures (replacement of windows, floors, furnace, etc.); office equipment (printer, fax machine, briefcase, laptop case or bag, calculator, etc.); the monthly cost of a telephone landline; cellphone licencing and activation fees as well as cellphone contract cancellation fees; the cost of purchasing a cellphone, computer, laptop, tablet, fax machine, etc.; computer accessories (monitor, mouse, keyboard, headset, microphone, speakers, webcam, router, etc.); other electronics (television, smart speakers, digital assistant, etc.); furniture (desk, chair, etc.). <p>You also cannot claim capital cost allowance.</p>
<p>For more information, go to revenuquebec.ca or read guide IN-118-V, <i>Employment Expenses</i>.</p>	



3 Detailed method (continued)

You can use this method to calculate your teleworking-related expenses if you meet all the following conditions:

- You worked **over 50%** of the time at home for a continuous period of **at least one month** (four weeks without interruption) in 2021.
- Your employer completed and signed form TP-64.3-V.
- You kept all supporting documents.

Important

You **cannot** deduct the expenses that your employer reimbursed or will reimburse.

3.1 Teleworking-related expenses

Office supplies (paper, pencils, ink cartridges, etc.)		3	
Other expenses (work-related use of cellphone, etc.)			
Specify:	+	4	
Add lines 3 and 4.	=	5	
Home office expenses (complete lines 8 to 17 below). Enter the amount from line 14.5 or line 17, whichever is less .	+	6	
Add lines 5 and 6.			
Enter the result on line 207 of your income tax return.		7	Teleworking-related expenses

3.2 Home office expenses

Count **only** the expenses you paid for days on which you worked from home.

Electricity, water and heating, and Internet access		8	
Maintenance (cleaning products, lightbulbs, etc.)	+	9	
Home insurance premiums (only if you are paid by commission)	+	10	
Property taxes (only if you are paid by commission)	+	11	
Other expenses (rent, etc.)			
Specify:	+	12	
Add lines 8 to 12.			
Home office expenses	=	13	

Part of the amount on line 13 that you can claim as a deduction for home office expenses.

To help you determine the amount to enter, see the example below.

Amount carried forward from the previous year	+	14.3	
Add lines 14 and 14.3.	=	14.5	
Employment income (box A of your RL-1 slip)		15	
Employment income deductions (add line 5 above and line 205 of your income tax return)	-	16	
Subtract line 16 from line 15. If the result is negative, enter 0.	=		
Subtract line 17 from line 14.5. If the result is negative, enter 0.	-	17	
Home office expenses you can carry forward	=	18	

Calculation example (line 14)

Alex is a salaried employee who worked at his dining room table in January 2021 because of COVID-19. The dining room takes up 12% of his home's total area and was used as a workspace for 40 hours per week out of a possible maximum of 168 hours per week (24 hours × 7 days).

Alex paid \$200 for electricity, heating, water and Internet, \$1,000 for rent and \$500 for an ergonomic chair. He must therefore enter \$200 on line 8 and \$1,000 on line 12. However, he cannot claim the \$500 for the ergonomic chair because **furniture is not a deductible expense**.

To determine the amount to enter on line 14, Alex must calculate the percentage of use of his home for work as follows: (40 hours ÷ 168 hours) × 12% = 2.9%.

Alex can therefore enter \$34.80 in home office expenses for January on line 14, calculated as follows: (\$200 + \$1,000) × 2.9%.

If Alex had teleworked from January to September, he would have had to calculate his claimable home office expenses for each month, then add the results for those 9 months and enter the result on line 14.

